

UNITED STATES OF AMERICA	*	CRIMINAL NO. 11-149
v.	*	SECTION: "C"
HEATHER CHAISSON	*	
	•	* *

The defendant, **HEATHER CHAISSON**, (hereinafter, the “defendant” or “**CHAISSON**”), has agreed to plead guilty as charged to the bill of information now pending against her, charging her with wilfully failing to account for and pay over employment taxes, in violation of Title 26, United States Code, Section 7202. Should this matter proceed to trial, both the Government and the defendant, **HEATHER CHAISSON**, do hereby stipulate and agree that the following facts set forth a sufficient factual basis for the crimes to which the defendant is pleading guilty. The Government and the defendant further stipulate that the Government would have proven, through the introduction of competent testimony and admissible, tangible exhibits, the following facts, beyond a reasonable doubt, to support the allegations in the indictment now pending against the defendant:

The Government would further show that, at all times mentioned in the Bill of

Information, **Company A**, a software development company that employed **CHAISSON** as described below, maintained its principal place of business in New Orleans, Louisiana.

The Government would present competent testimony and evidence from records and employees of **Company A** and others that, from on or about June 1, 2006, through on or about June 5, 2008, the defendant, **HEATHER CHAISSON**, worked as the bookkeeper at **Company A**. In or about May 2007, **DEFENDANT** recommended that the President of **Company A** terminate its contract with the third party payroll outsourcing company that **Company A** had used to deal with its accounting-related issues including, but not limited to, calculating payroll and filing the necessary tax documents and payments. Immediately thereafter, **CHAISSON** assumed responsibility for overseeing **Company A's** accounting and payroll. Defendant also assumed responsibility for filing **Company A's** Employer's Quarterly Federal Tax Returns ("Form 941") with the Internal Revenue Service ("IRS") to account for **Company A's** employment taxes.

The Government would further present competent testimony and evidence from records and employees of **Company A** that, as a result of the activities described above, beginning in or about May 2007, through on or about June 5, 2008, **CHAISSON** was a responsible person within **Company A**. As such, **CHAISSON** had a duty to collect, account for, and pay over federal income taxes and Federal Insurance Contribution Act ("FICA") taxes (comprised of social security taxes and hospital insurance or Medicare taxes), on the wages of individual employees of **Company A**.

Agents from the United States Department of Treasury - Internal Revenue Service and employees of **Company A** would provide testimony that beginning at least in or about May 2007

and continuing through on or about June 5, 2008, **CHAISSON** embezzled money from **Company A** by using its payroll account to conceal diversions she made to herself. **CHAISSON** would use her position and authority as bookkeeper to add money to her own paycheck, issue herself an extra payroll check, and cause checks to be written to her (or cause direct deposits to be made to her bank accounts controlled by her) but register the payments in **Company A's** accounting system as being made to other creditors. Defendant even "booked" several of the checks as having been paid to the Louisiana State Department of Revenue, when, in fact, she issued them to herself.

Agents from the United States Department of Treasury - Internal Revenue Service and employees of **Company A** further would testify that from in or about May 2007, through in or about June 2008, **CHAISSON** caused **Company A** to issue Forms W-2, Wage and Tax Statements, to numerous employees, reflecting that employment taxes, including FICA taxes, were being withheld from the wages of Company A's employees. **CHAISSON**, however, failed to file any Forms W-2 with the IRS, as required by law. Additionally, from in or about May 2007 through in or about June 2008, **CHAISSON** failed to file Forms 941 for **Company A**. Consequently, **Company A** failed to make required tax payments to the IRS.

Agents from the United States Department of Treasury - Internal Revenue Service and employees of **Company A** further would testify Instead of paying employees' payroll tax withholding to the IRS in the form of tax payments, however, **CHAISSON** diverted the withheld funds, in the manners described above, to her personal accounts for her own use. In particular, for the financial quarter ending on March 31, 2008, **CHAISSON** failed to account for and pay over to the IRS employment taxes on the wages of employees for Company A in the approximate

amount of \$49,581.00. In total, **CHAISSON** failed to account for and pay over to the IRS employment taxes on the wages of employees for **Company A** in the amount of approximately \$174,493.00.

Subsequently, the defendant, **HEATHER CHAISSON**, has begun to make payments to **Company A** to repay the money she fraudulently obtained.

By engaging in the behavior outlined above, **CHAISSON** willfully failed truthfully to account for and pay over to the Internal Revenue Service federal income taxes on the wages of employees of **Company A**, due and owing to the United States of America for the financial quarter ending on March 31, 2008, in the approximate amount of \$49,581.00.

The above facts come from an investigation conducted by, and would be proven at trial by credible testimony from, agents from the United States Department of Treasury - Internal Revenue Service and employees of **Company A**, as well as the statements of the defendant, **HEATHER CHAISSON**.

APPROVED AND ACCEPTED:

HEATHER CHAISSON Date
Defendant

G. FREDERICK KELLY, III Date
(Louisiana Bar No. _____)
Attorney for Defendant Chaisson

JORDAN GINSBERG Date
(Illinois Bar. No. 6282956) Assistant United
States Attorney